



Council Auditor's Office

**Purchasing Card (P-Card) Audit
Follow-up Report**

Report #732B

Released on: October 7, 2019

OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



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Honorable Members of the City Council
City of Jacksonville

The purpose of this report is to document our follow-up review of our past report #732, Purchasing Card (P-Card) Audit, to determine whether corrective action has been taken in response to our findings and recommendations. We are providing this special written report in accordance with Ordinance Code Section 102.102. This report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

We sent a follow-up letter to the City's Chief Administrative Officer on May 14, 2019 inquiring as to the status of the remaining original audit report recommendations. We reviewed the recommendations from our audit report, the auditees' responses to the recommendations, and the auditees' responses to our follow-up letter. We then performed limited testing to verify the responses.

Based on the responses received and our follow-up testing, it appears that the responsible parties complied with our recommendations without exception. Here is a table detailing the original number of issues noted and the number of issues resolved as of this follow-up.

Types of Issues	Original Number of Issues	Issues Cleared Prior to This Follow-Up	Remaining Issues Prior to This Follow-Up	Issues Cleared During This Follow-Up	Remaining Issues
Internal Control Weaknesses	4	3	1	1	0
Findings	5	4	1	1	0
Opportunities for Improvement	2	2	0	0	0
Total	11	9	2	2	0

We would like to thank the Treasury Division for its cooperation in conducting this follow-up review.

Sincerely,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor